

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF _____, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16208601000000 City of Toledo PO Box 234 Toledo, IA 52342 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	975,031		975,031	928,130
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	975,031		975,031	928,130
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	313,417	0	313,417	218,623
Licenses and permits	5,453	0	5,453	25,050
Use of money and property	16,173	31,971	48,144	24,205
Intergovernmental	350,376	87,072	437,448	1,340,632
Charges for fees and service	274,814	1,085,809	1,360,623	1,427,364
Special assessments	0	0	0	
Miscellaneous	58,047	15,940	73,987	35,650
Other financing sources	256,712	493,171	749,883	3,338,162
Total revenues and other sources	2,250,023	1,713,963	3,963,986	7,337,816
Expenditures and Other Financing Uses				
Public safety	636,203	0	636,203	729,272
Public works	369,223	0	369,223	440,737
Health and social services	4,096	0	4,096	8,100
Culture and recreation	320,661	0	320,661	343,857
Community and economic development	55,699	0	55,699	175,000
General government	167,577	0	167,577	168,536
Debt service	162,719	0	162,719	162,719
Capital projects	0	0	0	
Total governmental activities expenditures	1,716,178	0	1,716,178	2,028,221
Business type activities	0	1,849,287	1,849,287	2,173,121
Total ALL expenditures	1,716,178	1,849,287	3,565,465	4,201,342
Other financing uses, including transfers out	195,043	76,459	271,502	738,162
Total ALL expenditures/And other financing uses	1,911,221	1,925,746	3,836,967	4,939,504
Excess revenues and other sources over (Under) Expenditures/And other financing uses	338,802	-211,783	127,019	2,398,312
Beginning fund balance July 1, 2015	1,424,815	1,993,453	3,418,268	2,677,527
Ending fund balance June 30, 2016	1,763,617	1,781,670	3,545,287	5,075,839
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 1,785,000	Other long-term debt	\$ 0	
Revenue debt	\$ 3,740,843	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 5,146,353	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF TOLEDO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	595,087	316,427		63,517			975,031			975,031	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	595,087	316,427		63,517	0		975,031		T01	975,031	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	595,087	316,427		63,517	0	0	975,031			975,031	6			
7	TIF revenues							0		T01	0	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	16,834	9,780		1,950			28,564		T15	28,564	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	19,788						19,788		T15	19,788	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	3,914	2,277		461			6,652		T19	6,652	12			
13	Hotel/motel tax	80,247						80,247		T19	80,247	13			
14	Other local option taxes		178,166					178,166		T09	178,166	14			
15	TOTAL OTHER CITY TAXES	120,783	190,223	0	2,411	0	0	313,417	0		313,417	15			
16	Section B - LICENSES AND PERMITS	5,453						5,453		T29	5,453	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	2,658	230					2,888	406	U20	3,294	18			
19	Rents and royalties	13,285						13,285	31,565	U40	44,850	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	15,943	230	0	0	0	0	16,173	31,971		48,144	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants	32,094						32,094	87,072	B50	119,166	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	32,094	0	0	0	0	0	32,094	87,072		119,166	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF TOLEDO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		289,299					289,299		C46	289,299	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	289,299	0	0	0	0	289,299	0		289,299	60
61												61
62	Local grants and reimbursements											62
63	County contributions	21,291						21,291			21,291	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	7,692						7,692		D89	7,692	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	28,983	0	0	0	0	0	28,983	0		28,983	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	61,077	289,299	0	0	0	0	350,376	87,072		437,448	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	522,236	A91	522,236	73
74	Sewer							0	482,469	A80	482,469	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	32,824	A81	32,824	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF TOLEDO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	18,352						18,352		A89	18,352	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	36,903						36,903		A89	36,903	92
93	Ambulance charges	191,609						191,609		A89	191,609	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales	6,839						6,839		A89	6,839	97
98	Cemetery charges	9,055						9,055		A03	9,055	98
99	Library charges	12,056						12,056		A89	12,056	99
100	Park, recreation, and cultural charges							0	19,958	A61	19,958	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Child Care							0	28,322		28,322	103
104	TOTAL CHARGES FOR SERVICE	274,814	0	0	0	0	0	274,814	1,085,809		1,360,623	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	11,015	3,211					14,226		U99	14,226	108
109	Deposits and sales/fuel tax refunds	3,203						3,203	15,940	U99	19,143	109
110	Sale of property and merchandise	10,533						10,533		U11	10,533	110
111	Fines	9,967						9,967		U30	9,967	111
112	Internal service charges	4,007						4,007		NR	4,007	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Refunds/reimbursements	15,692	419					16,111			16,111	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	54,417	3,630	0	0	0	0	58,047	15,940		73,987	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF TOLEDO						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,127,574	799,809	0	65,928	0	0	1,993,311	1,220,792		3,214,103	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	4,200						4,200		NR	4,200	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	474,181	NR	474,181	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	104,937			147,575			252,512	18,990		271,502	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	109,137	0	0	147,575	0	0	256,712	493,171		749,883	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,236,711	799,809	0	213,503	0	0	2,250,023	1,713,963		3,963,986	132		
133												133		
134	Beginning fund balance July 1, 2015	915,744	472,537	0	28,163	8,371	0	1,424,815	1,993,453		3,418,268	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,152,455	1,272,346	0	241,666	8,371	0	3,674,838	3,707,416		7,382,254	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
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155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF TOLEDO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1
2	Police department/Crime prevention — Current operation	307,748	81,421					389,169		E62	389,169	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	59,936	308					60,244		E24	60,244	13
14	Purchase of land and equipment	5,256						5,256		G24	5,256	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	98,395	27,838					126,233		E32	126,233	16
17	Purchase of land and equipment	55,222						55,222		G32	55,222	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	79						79		E32	79	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	526,636	109,567		0	0	0	636,203			636,203	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF TOLEDO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	17,973	155,434					173,407		E44	173,407	42
43	Purchase of land and equipment		49,751					49,751		G44	49,751	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	42,413						42,413		E44	42,413	48
49	Traffic control safety — Current operation	10,490						10,490		E44	10,490	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		13,824					13,824		E44	13,824	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation		47,956					47,956		E44	47,956	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		26,061					26,061		E81	26,061	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	5,321						5,321		E81	5,321	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	76,197	293,026		0	0	0	369,223			369,223	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF TOLEDO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	4,096						4,096		E32	4,096	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,096	0		0	0	0	4,096			4,096	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF TOLEDO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	105,166	55,235					160,401		E52	160,401	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	13,753						13,753		E61	13,753	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	23,599	1,387					24,986		E61	24,986	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	70,841						70,841		E61	70,841	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	39,328	11,352					50,680		E03	50,680	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	252,687	67,974		0	0	0	320,661			320,661	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	10,000						10,000		E89	10,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	45,699						45,699		E50	45,699	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	55,699	0	0	0	0	0	55,699			55,699	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF TOLEDO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,320	372					7,692		E29	7,692	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	87,548	26,867					114,415		E23	114,415	162
163	Purchase of land and equipment	1,200						1,200		G23	1,200	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	14,806						14,806		E25	14,806	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	29,464						29,464		E31	29,464	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	140,338	27,239	0	0	0	0	167,577			167,577	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal				145,000			145,000			145,000	178
179	Interest				17,594			17,594			17,594	179
180	Fees				125			125			125	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	162,719	0	0	162,719			162,719	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,055,653	497,806	0	162,719	0	0	1,716,178			1,716,178	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF TOLEDO						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation								410,926	E91	410,926	198		
199	Purchase of land and equipment							37,751	G91		37,751	199		
200	Construction								F91		0	200		
201	Sewer and sewage disposal — Current operation							321,584	E80		321,584	201		
202	Purchase of land and equipment							48,126	G80		48,126	202		
203	Construction								F80		0	203		
204	Electric — Current operation								E92		0	204		
205	Purchase of land and equipment								G92		0	205		
206	Construction								F92		0	206		
207	Gas Utility — Current operation								E93		0	207		
208	Purchase of land and equipment								G93		0	208		
209	Construction								F93		0	209		
210	Parking — Current operation								E60		0	210		
211	Purchase of land and equipment								G60		0	211		
212	Construction								F60		0	212		
213	Airport — Current operation								E01		0	213		
214	Purchase of land and equipment								G01		0	214		
215	Construction								F01		0	215		
216	Landfill/Garbage — Current operation							37,456	E81		37,456	216		
217	Purchase of land and equipment								G81		0	217		
218	Construction								F81		0	218		
219	Hospital — Current operation								E36		0	219		
220	Purchase of land and equipment								G36		0	220		
221	Construction								F36		0	221		
222	Transit — Current operation								E94		0	222		
223	Purchase of land and equipment								G94		0	223		
224	Construction								F94		0	224		
225	Cable TV, telephone, Internet — Current operation								E03		0	225		
226	Purchase of land and equipment								G03		0	226		
227	Housing authority — Current operation								E50		0	227		
228	Purchase of land and equipment								G50		0	228		
229	Construction								F50		0	229		
230	Storm water — Current operation								E80		0	230		
231	Purchase of land and equipment								G80		0	231		
232	Construction								F80		0	232		
233												233		
234												234		
235												235		
236												236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF TOLEDO		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								76,536	E89	76,536	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								364,123		364,123	242
243	Enterprise Capital Projects								552,785		552,785	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,849,287		1,849,287	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,055,653	497,806	0	162,719	0	0	1,716,178	1,849,287		3,565,465	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	18,990	176,053					195,043	76,459		271,502	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	18,990	176,053	0	0	0	0	195,043	76,459		271,502	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,074,643	673,859	0	162,719	0	0	1,911,221	1,925,746		3,836,967	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		580,493		78,947	8,371		667,811			667,811	264
265	Committed							0			0	265
266	Assigned	586,324	17,994					604,318			604,318	266
267	Unassigned	491,488						491,488			491,488	267
268	Total Governmental	1,077,812	598,487	0	78,947	8,371	0	1,763,617			1,763,617	268
269	Proprietary								1,781,670		1,781,670	269
270	Total ending fund balance June 30, 2016	1,077,812	598,487	0	78,947	8,371	0	1,763,617	1,781,670		3,545,287	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,152,455	1,272,346	0	241,666	8,371	0	3,674,838	3,707,416		7,382,254	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF TOLEDO Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 37,456 M89 \$ 54,000						Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		660,673			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)			
1. Water utility	19U \$ 2,122,074	29U \$ 474,182	39U \$ 126,000	49U \$	49U \$	49U \$ 2,470,256	49U \$	I91 \$ 48,362			
2. Sewer utility	19U 975,000	29U	39U 55,000	49U	49U	49U 920,000	49U	I89 25,837			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89			
9. GO Aquatic	19U 815,000	29U	39U 85,000	49U 730,000	49U	49U	49U	I89 15,494			
GO Sewer	19U	29U	39U	49U	49U	49U	49U	I89			
10. GO Fire Truck	19U 1,060,000	29U	39U 65,000	49U 995,000	49U	49U	49U	I89 22,669			
11. Child Care	19U 120,000	29U	39U 60,000	49U 60,000	49U	49U	49U	I89 2,100			
12. Revenue Note	19U 356,864	29U	39U 6,277	49U	49U	49U 350,587	49U	I89 14,603			
13.	19U	29U	39U	49U	49U	49U	49U	I89			
14.	19U	29U	39U	49U	49U	49U	49U	I89			
Total long-term debt	5,448,938	474,182	397,277	1,785,000	0	3,740,843	0	129,065			
B. Short-term debt				Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$							
Outstanding as of JUNE 30, 2016				64V \$							
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents							
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		102,927,059		x .05 = \$			
Actual valuation -- January 1, 2014				\$		102,927,059		5,146,353			
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016											
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61					
		\$		\$		\$					
		349,517		\$		3,195,770				3,545,287	
REMARKS										V98	